

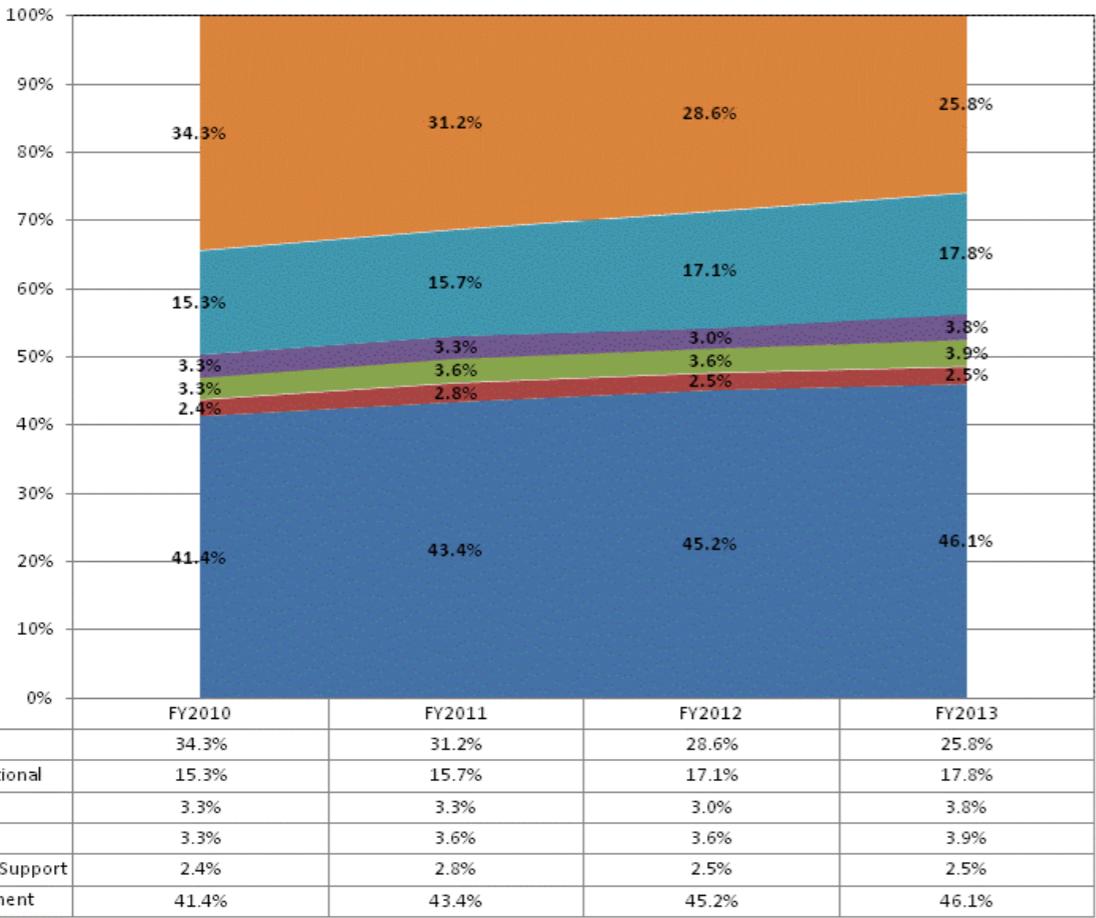
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Wawasee Community School Corp (4345)

Wawasee Community School Corp (4345)

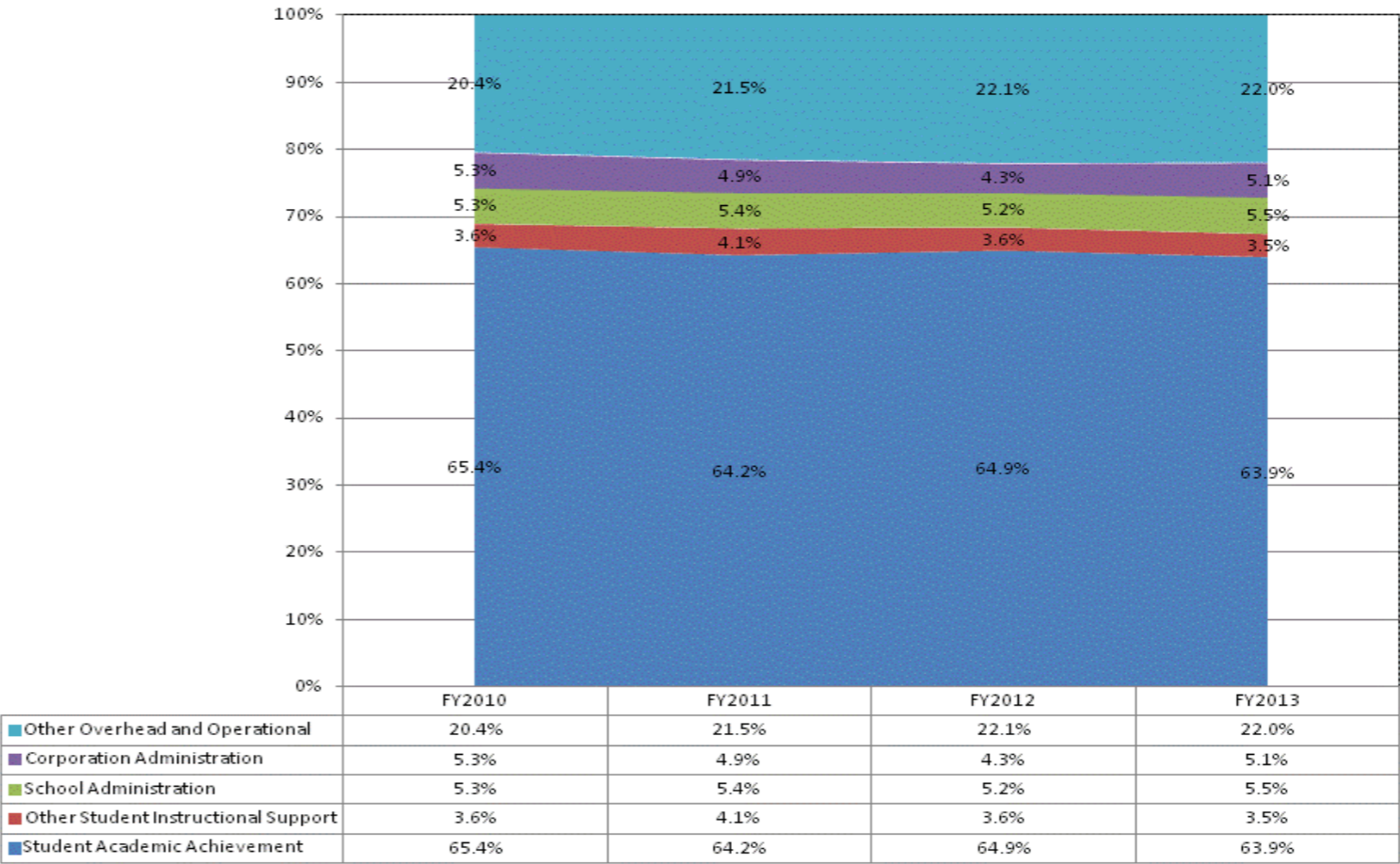
	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$18,474,334	53.7%	\$16,081,840	51.2%	\$16,603,758	45.2%	\$16,566,611	46.1%
Student Instructional Support	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,237,033	6.1%	\$2,328,633	6.5%
Overhead and Operational	\$6,533,002	19.0%	\$7,159,043	22.8%	\$7,406,972	20.2%	\$7,772,672	21.6%
Nonoperational	\$6,470,500	18.8%	\$5,754,773	18.3%	\$10,505,587	28.6%	\$9,292,175	25.8%
Grand Total	\$34,414,686		\$31,390,972		\$36,753,350		\$35,960,091	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.2%	58.9%	51.3%	52.5%

All Expenditures



Operational Expenditures Only



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Wawasee Community School Corp (4345)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$112,071	\$554,229	N/A	N/A	395%
11100 Regular Programs; Elementary	\$4,311,893	\$5,920,912	\$6,396,104	\$6,062,277	41%	2%	-5%
11200 Regular Programs; Middle/Junior High	\$2,268,021	\$2,869,430	\$3,006,032	\$3,058,147	35%	7%	2%
11300 Regular Programs; High School	\$2,532,932	\$3,317,907	\$3,883,508	\$3,483,520	38%	5%	-10%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$76,658	\$0	\$126,900	N/A	66%	N/A
11410 Vocational Education; Agriculture A	\$69,031	\$112,846	\$127,362	\$120,681	75%	7%	-5%
11430 Vocational Education; Distributive Education	\$60,611	\$72,283	\$70,207	\$71,419	18%	-1%	2%
11460 Vocational Education; Occupational Home Economics	\$60,656	\$90,322	\$89,411	\$95,505	57%	6%	7%
11470 Vocational Education; Business Education	\$64,017	\$88,569	\$93,977	\$98,059	53%	11%	4%
11480 Vocational Education; Industrial Education A	\$120,717	\$160,777	\$145,550	\$167,468	39%	4%	15%
11590 Other Vocational Education Programs	\$97,583	\$119,326	\$125,006	\$142,127	46%	19%	14%
12110 Gifted And Talented; Gifted and Talented	\$62,384	\$42,979	\$41,277	\$39,579	-37%	-8%	-4%
12210 Mental Disabilities; Mild Mental Disabilities	\$779,069	\$1,077,213	\$933,646	\$998,396	28%	-7%	7%
12220 Mental Disabilities; Moderate Mental Disabilities	\$32,197	\$53,169	\$57,859	\$59,240	84%	11%	2%
12330 Physical Impairment; Visual Impairment	\$22,085	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$51,879	\$89,175	\$91,058	\$86,270	66%	-3%	-5%
12350 Physical Impairment; Homebound	\$24,018	\$52,234	\$11,517	\$6,232	-74%	-88%	-46%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$58,411	\$108,768	\$113,354	\$114,730	96%	5%	1%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$13,027	\$0	\$350	\$0	-100%	N/A	-100%
12510 Culturally Different; Communication Disorders	\$54,326	\$132,001	\$136,128	\$147,246	171%	12%	8%
12520 Culturally Different; Compensatory	\$45,789	\$58,962	\$31,821	\$30,327	-34%	-49%	-5%
12610 Learning Disability	\$37,939	\$83,204	\$65,336	\$61,056	61%	-27%	-7%
12810 Special Education Preschool	\$130,339	\$113,828	\$26,274	\$96,448	-26%	-15%	267%
12900 Other Special Programs	\$52,217	\$26,758	\$39,852	\$7,755	-85%	-71%	-81%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$10,829	\$10,818	\$5,478	\$2,248	-79%	-79%	-59%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,110	\$11,624	\$9,968	\$9,341	53%	-20%	-6%
14100 Summer School Programs; Elementary	\$0	\$4,876	\$9,575	\$9,506	N/A	95%	-1%
14300 Summer School Programs; High School	\$49,582	\$56,167	\$54,124	\$40,747	-18%	-27%	-25%
16100 Remediation Testing	\$45,660	\$58,331	\$17,992	\$15,961	-65%	-73%	-11%
16200 Preventive Remediation	\$26,482	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$0	\$39,528	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$86,934	\$0	\$4,534	\$5,123	-94%	N/A	13%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$46,506	\$311,723	\$208,719	\$218,200	369%	-30%	5%
22130 Improvement of Instruction; Instructional Staff Training	\$3,851	\$22,683	\$49,969	\$134,726	> 500%	494%	170%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$145,081	\$112,617	\$21,628	\$53,934	-63%	-52%	149%
22220 Library/Media Services; School Library	\$266,902	\$322,126	\$191,114	\$229,625	-14%	-29%	20%
22230 Library/Media Services; Audiovisual	\$30,234	\$17,611	\$14,660	\$19,070	-37%	8%	30%
22250 Library/Media Services; Computer Assisted Instruction Services	\$6,672	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	-\$13	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$362,414	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$31,736	\$52,428	\$61,242	N/A	93%	17%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$226,736	\$414,690	\$365,867	\$139,277	-39%	-66%	-62%
26497 2007 Account Code - Teachers Retirement Fund	\$687,178	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,950,310	\$16,081,840	\$16,603,758	\$16,566,611	28%	3%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$345,405	\$538,897	\$464,407	\$477,685	38%	-11%	3%
21320 Health Services; Medical Services	\$106,052	\$130,850	\$136,575	\$137,695	30%	5%	1%
21390 Health Services; Other Health Services	\$41,043	\$40,682	\$46,936	\$37,215	-9%	-9%	-21%
21420 Psychological Testing	\$104,300	\$58,087	\$92,735	\$97,446	-7%	68%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Wawasee Community School Corp (4345)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21430 Psychological Counseling	\$2,900	\$2,270	\$2,275	\$0	-100%	-100%	-100%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$15,544	\$0	N/A	N/A	-100%
21810 Special Education Administration; Service Area Direction	\$125,651	\$141,763	\$157,741	\$153,692	22%	8%	-3%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$478	\$6,452	N/A	N/A	> 500%
24100 Office of The Principal	\$1,030,455	\$1,207,838	\$1,116,976	\$1,205,281	17%	0%	8%
24900 Other Support Services, School Administration	\$260,363	\$274,930	\$203,367	\$213,167	-18%	-22%	5%
Student Instructional Support Total	\$2,016,171	\$2,395,316	\$2,237,033	\$2,328,633	15%	-3%	4%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$23,425	\$41,565	\$45,625	\$33,589	43%	-19%	-26%
23150 Board of Education; Legal Services	\$10,269	\$81,185	\$49,746	\$45,196	340%	-44%	-9%
23160 Board of Education; Promotion Expenses	\$2,969	\$754	\$854	\$12,954	336%	> 500%	> 500%
23210 Executive Administration; Office of The Superintendent	\$134,921	\$668,106	\$272,093	\$245,196	82%	-63%	-10%
23220 Executive Administration; Community Relations	\$1,257	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$47,264	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$0	\$3,288	\$3,465	\$194,108	N/A	> 500%	> 500%
25110 Fiscal Services; Office of The Business Manager	\$93,917	\$121,643	\$124,685	\$137,193	46%	13%	10%
25160 Fiscal Services; Financial Accounting	\$124,282	\$137,070	\$129,849	\$130,127	5%	-5%	0%
25191 Other Fiscal Services; Refund of Revenue	\$128	\$0	\$0	\$7,198	> 500%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,584	\$9,318	\$18,420	N/A	115%	98%
25199 Other Fiscal Services; Other	\$24,797	\$22,121	\$0	\$0	-100%	-100%	N/A
25600 Public Information Services	\$3,197	\$3,587	\$6,310	\$34,360	> 500%	> 500%	444%
25750 Personnel Services; Health Services	\$2,560	\$1,960	\$2,625	\$2,240	-13%	14%	-15%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$306,047	\$260,322	\$272,116	N/A	-11%	5%
25850 Administrative Technology Services; Network Support	\$0	\$191,377	\$200,886	\$190,530	N/A	0%	-5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,942,665	\$2,246,857	\$2,049,452	\$1,940,673	0%	-14%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,273	\$78,459	\$42,897	\$50,412	-2%	-36%	18%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$215,734	\$209,557	\$228,771	\$314,061	46%	50%	37%
26499 2007 Account Code - Other	\$98,420	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$142,304	\$112,928	\$300,181	\$226,861	59%	101%	-24%
27010 Student Transportation; Service Area Direction	\$69,998	\$103,873	\$99,041	\$94,066	34%	-9%	-5%
27100 Student Transportation; Vehicle Operation	\$657,639	\$813,242	\$955,737	\$1,037,269	58%	28%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$514,978	\$676,085	\$687,833	\$722,240	40%	7%	5%
27400 Student Transportation; Purchase of School Buses	\$312,022	\$90,000	\$487,949	\$509,168	63%	466%	4%
27500 Student Transportation; Insurance on Buses	\$74,847	\$50,205	\$150,058	\$149,016	99%	197%	-1%
27900 Student Transportation; Other Student Transportation Services	\$23,878	\$34,243	\$31,406	\$38,405	61%	12%	22%
31100 Food Services Operations; Service Area Direction	\$28,643	\$6,028	\$18,718	\$16,181	-44%	168%	-14%
31200 Food Services Operations; Food Preparation and Dispensing	\$793,743	\$1,115,022	\$1,198,062	\$1,258,899	59%	13%	5%
31900 Other Food Services	\$36,589	\$35,257	\$51,088	\$44,932	23%	27%	-12%
Overhead and Operational Total	\$5,384,456	\$7,159,043	\$7,406,972	\$7,772,672	44%	9%	5%

Nonoperational

33100 Community Service Operations; Direction of Community Services	\$0	\$878	\$4,191	\$7,199	N/A	> 500%	72%
33200 Community Recreation	\$19,795	\$17,276	\$17,072	\$14,159	-28%	-18%	-17%
33400 Athletic Coaches	\$344,079	\$434,298	\$440,313	\$437,022	27%	1%	-1%
33990 Other Community Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$22,550	\$23,254	\$19,930	\$15,859	-30%	-32%	-20%
43000 Facilities Acquisition and Construction; Professional Services	\$21,508	\$478,094	\$104,833	-\$417,095	< -500%	-187%	-498%
45100 Building Acquisition, Construction and Improvements	\$432,421	\$473,982	\$2,741,480	\$2,402,607	456%	407%	-12%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$166,912	\$171,914	\$188,867	\$183,197	10%	7%	-3%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$503,300	\$445,966	\$482,518	\$329,188	-35%	-26%	-32%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Wawasee Community School Corp (4345)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$274,645	\$576,594	\$1,218,049	\$916,124	234%	59%	-25%
51100 Debt Services; Principal on Debt; Bonds	\$1,140,413	\$585,000	\$2,460,000	\$2,615,000	129%	347%	6%
52100 Debt Services; Interest on Debt; Bonds	\$111,163	\$161,273	\$327,633	\$259,800	134%	61%	-21%
52200 Debt Services; Interest on Debt; Temporary Loans	\$85,270	\$182,432	\$26,257	\$14,785	-83%	-92%	-44%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,670,869	\$830,000	\$1,025,500	\$1,157,245	-57%	39%	13%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$495,565	\$1,373,812	\$1,442,920	\$1,351,177	173%	-2%	-6%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$5,524	\$3,910	N/A	N/A	-29%
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$500	\$2,000	N/A	N/A	300%
Nonoperational Total	\$6,288,489	\$5,754,773	\$10,505,587	\$9,292,175	48%	61%	-12%
Prorated By Fund							
26491 2007 Account Code - PERF	\$193,595	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,095,605	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,478,899	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,162	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$7,775,260	\$0	\$0	\$0	N/A	N/A	N/A